

**NOAA FY 2005 FINANCIAL STATEMENT  
DUE DATE CALENDAR  
(As of 12/16/04)**

ACTION	DUE DATE FY 2005
<b>1st QUARTER:</b>	
NOAA Line Offices and select NFA offices submit to Financial Statements Branch (Germantown Finance Office) information requested in the quarterly financial statement information requirements schedule ("quarterly data call") for items with a <b>December 15, 2004</b> cut-off date.	DECEMBER 20, 2004
1 <sup>st</sup> QTR closed for transactions in CFS. (After this date Financial Reporting Division will prepare on-top adjusting entries to the financial statements to record/correct <u>material</u> transactions only.)	DECEMBER 27, 2004
NOAA Line Offices and select NFA offices submit to Financial Statements Branch (Germantown Finance Office) information requested in the quarterly financial statement information requirements schedule ("quarterly data call") for items with a <b>December 31, 2004</b> cut-off date.	JANUARY 4, 2005
NOAA Line/Staff Offices provide response to request for Required Supplementary Stewardship Information (RSSI) memorandum (i.e., heritage assets, marine sanctuaries, stewardship investments, human capital, and research and development)	JANUARY 4, 2005
All bureaus canvass their program offices for <u>all</u> unasserted claims through Dec. 31.	JANUARY 7, 2005
All bureaus submit to DOC unasserted claims through Dec. 31 for the Department's materiality threshold.	JANUARY 10, 2005
FINANCE submits to Department of Commerce (DOC) NOAA Expanded Trial Balances (ETB) and supplemental data using the Hyperion financial reporting system.	JANUARY 12, 2005
FINANCE submits to DOC text for Notes to Financial Statements and RSSI.	JANUARY 12, 2005
Departmental checklist signed by NOAA CFO and submitted to DOC. Significant reporting fluctuations must be explained to DOC and reconciliations provided (when applicable) prior to CFO's signature.	JANUARY 19, 2005
DOC submits to Office of Management and Budget (OMB) select financial statements.	JANUARY 21, 2005
<b>2nd QUARTER:</b>	
NOAA Line Offices and select NFA offices submit to Financial Statements Branch (Germantown Finance Office) information requested in the quarterly financial statement information requirements schedule ("quarterly data call") for items with a <b>March 15, 2005</b> cut-off date.	MARCH 18, 2005
2nd QTR closed for transactions in CFS. (After this date Financial Reporting Division will prepare on-top adjusting entries to the financial statements to record/correct <u>material</u> transactions only.)	MARCH 28, 2005
NOAA Line Offices and select NFA offices submit to Financial Statements Branch (Germantown Finance Office) information requested in the quarterly financial statement information requirements schedule ("quarterly data call") for items with a <b>March 31, 2005</b> cut-off date.	APRIL 4, 2005
NOAA Line/Staff Offices provide response to request for Required Supplementary Stewardship Information (RSSI) memorandum (i.e., heritage assets, marine sanctuaries, stewardship investments, human capital, and research and development)	APRIL 4, 2005

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All bureaus canvass their program offices for <u>all</u> unasserted claims through Mar. 31.	APRIL 7, 2005
All bureaus submit to DOC unasserted claims through Mar. 31 for the Department's materiality threshold.	APRIL 11, 2005
FINANCE submits to Department of Commerce (DOC) NOAA Expanded Trial Balances (ETB) and supplemental data using the Hyperion financial reporting system.	APRIL 12, 2005
FINANCE submits to DOC text for Notes to Financial Statements and RSSI.	APRIL 12, 2005
Departmental checklist signed by NOAA CFO and submitted to DOC. Significant reporting fluctuations must be explained to DOC and reconciliations provided (when applicable) prior to CFO's signature.	APRIL 18, 2005
DOC submits to Office of Management and Budget (OMB) select financial statements.	APRIL 21, 2005
<b>3rd QUARTER:</b>	
NOAA Line Offices and select NFA offices submit to Financial Statements Branch (Germantown Finance Office) information requested in the quarterly financial statement information requirements schedule ("quarterly data call") for items with a <b>June 15, 2005</b> cut-off date.	JUNE 20, 2005
3rd QTR closed for transactions in CFS. (After this date Financial Reporting Division will prepare on-top adjusting entries to the financial statements to record/correct <u>material</u> transactions only.)	JUNE 27, 2005
NOAA Line Offices and select NFA offices submit to Financial Statements Branch (Germantown Finance Office) information requested in the quarterly financial statement information requirements schedule ("quarterly data call") for items with a <b>June 30, 2005</b> cut-off date.	JULY 5, 2005
NOAA Line/Staff Offices provide response to request for Required Supplementary Stewardship Information (RSSI) memorandum (i.e., heritage assets, marine sanctuaries, stewardship investments, human capital, and research and development)	JULY 5, 2005
All bureaus canvass their program offices for <u>all</u> unasserted claims through June 30.	JULY 7, 2005
All bureaus submit to DOC unasserted claims through June 30 for the Department's materiality threshold.	JULY 11, 2005
FINANCE submits to Department of Commerce (DOC) NOAA Expanded Trial Balances (ETB) and supplemental data using the Hyperion financial reporting system.	JULY 12, 2005
FINANCE submits to DOC text for Notes to Financial Statements and RSSI.	JULY 12, 2005
Departmental checklist signed by NOAA CFO and submitted to DOC. Significant reporting fluctuations must be explained to DOC and reconciliations provided (when applicable) prior to CFO's signature.	JULY 18, 2005
DOC submits to Office of Management and Budget (OMB) select financial statements.	JULY 21, 2005

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<b>YEAR-END:</b>	
NOAA Line Offices and select NFA offices submit to Financial Statements Branch (Germantown Finance Office) information requested in the year-end financial statement information requirements schedule ("year-end data call") for items with a <b>September 15, 2005</b> cut-off date.	SEPTEMBER 19, 2005
FY 2004 closed for transactions in CFS. (After this date Financial Reporting Division will prepare on-top adjusting entries to the financial statements to record/correct <u>material</u> transactions only.)	SEPTEMBER 27, 2005
Final year-end data reports available from CAMS.	SEPTEMBER 29, 2005
Due in from NOAA Line Offices, manual adjustments to correct any over obligation at the fund or Category B level.	BY NOON (EST) SEPTEMBER 30, 2005
All bureaus canvass their program offices for <u>all</u> unasserted claims through Sept. 30.	OCTOBER 1, 2005
NOAA Line Offices and select NFA offices submit to Financial Statements Branch (Germantown Finance Office) information requested in the year-end financial statement information requirements schedule ("year-end data call") for items with a <b>September 30, 2005</b> cut-off date.	OCTOBER 3, 2005
NOAA Line/Staff Offices provide response to request for Required Supplementary Stewardship Information (RSSI) memorandum (i.e., heritage assets, marine sanctuaries, stewardship investments, human capital, and research and development).	OCTOBER 3, 2005
FINANCE submits to Department of Commerce (DOC) NOAA Expanded Trial Balances (ETB) and supplemental data using the Hyperion financial reporting system.	OCTOBER 11, 2005
FINANCE submits to DOC text for Notes to Financial Statements and RSSI.	OCTOBER 11, 2005
All bureaus submit to DOC unasserted claims through Sept. 30 for the Department's materiality threshold.	OCTOBER 12, 2005
Departmental checklist signed by NOAA CFO and submitted to DOC. Significant reporting fluctuations must be explained to DOC and reconciliations provided (when applicable) prior to CFO's signature.	OCTOBER 17, 2005
DOC submits to contract auditors Department's <b>draft</b> consolidated financial statements.	OCTOBER 21, 2005
Fieldwork ends for audits of stand-alone and consolidated bureaus.	OCTOBER 28, 2005
All bureaus canvass their program offices for <u>all</u> unasserted claims through Nov. 2.	NOVEMBER 3, 2005
Fieldwork ends at the Department level for the consolidated audit.	NOVEMBER 8, 2005

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<b>ACTION</b>	<b>DUE DATE FY 2005</b>
Department's CFO submits Department's <b>final</b> Accountability Report to OMB and Congress.	NOVEMBER 15, 2005
OIG provides <b>draft</b> management letter to DOC.	NOVEMBER 30, 2005
OIG provides <b>final</b> management letter to DOC.	DECEMBER 15, 2005
All bureaus submit to DOC <b>draft</b> corrective action plans.	45 days after Issuance of Final Audit Report
DOC submits to OIG Department's <b>final</b> corrective action plans.	60 days after Issuance of Final Audit Report

**Glossary of Acronyms**

DOC	Department of Commerce
EST	Eastern Standard Time
ETBs	Expanded Trial Balance (Hyperion data load file)
FINANCE	NOAA Finance and Administration (Germantown Finance Office)
OIG	Office of Inspector General (Commerce)
NFA	NOAA Finance and Administration
OMB	Office of Management and Budget
RSI	Required Supplementary Information
RSSI	Required Supplementary Stewardship Information